

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

**Gangtok**

**Friday 29<sup>th</sup> December, 2017**

**No. 682**

---

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 43/2017-State Tax**

**Dated: 13<sup>th</sup> October, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 26/2017-State Tax, dated the 28<sup>th</sup> August, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Sikkim Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017 and September, 2017 till the 15<sup>th</sup> day of November, 2017.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**